



## TIRUPATI TYRES LIMITED

CIN: L25111MH1988PLC285197

Address: B1/D, Utkarsh Co-op Society, M.A. Road, Andheri West, Mumbai – 400058

Mail id: [tirupatityres1988@gmail.com](mailto:tirupatityres1988@gmail.com), Website: [www.tirupatityresltd.in](http://www.tirupatityresltd.in), Phone No.: 022-26204220

Date: 24.05.2021

To,

<b>The BSE Limited,</b> Floor 25, P.J. Towers, Dalal Street, Mumbai-400001	<b>The Metropolitan Stock Exchange of India Ltd.</b> Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai 400098
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**BSE Scrip Code: 539040 ISIN: INE812Q01016 MSE Symbol: TIRUPATI**

Dear Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, this is to inform you that Board of Directors of the Company at its Board Meeting held today ie. Monday, 24<sup>th</sup> May, 2021 at the registered office, has inter-alia amongst others considered and approved the audited Financial Results of the Company for the quarter and year ended March 31, 2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015, we are enclosing the following:

1. Statement of Audited Financial Results for the quarter and financial year ended March 31, 2021;
2. Auditors' Report on the Audited Financial Result;
3. Declaration (For Audit Report with Unmodified Opinion) pursuant to Regulation 33(3)(d) as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

The meeting commenced at 3.00 P.M. and concluded at 3.30 P.M.

Please take the above information on record.

Thanking you,  
Yours Truly,

For Tirupati Tyres Ltd

  
**Nikita Parekh**  
**Managing Director**  
**DIN: 06800141**

# TIRUPATI TYRES LIMITED

CIN- L25111MH1988PLC285197

Regd.off.: Office No. 207/F, Shivai Ind. Estate, Bldg No. 89, Andheri Kurla Road, Sakinaka, Andheri East Mumbai-400072

## Audited Financial Results for Quarter and Year Ended 31st March,2021

Prepared In Compliance with the Indian Accounting Standards (IND AS)

Scrip Code-539040 ISIN :INE812Q01016

Rs in Lakhs

Particulars	Quarter Ended 31.03.2021	Quarter Ended 31.12.2020	Quarter Ended 31.03.2020	Year ended on 31.03.21	Year ended on 31.03.20
	Audited	Unaudited	Audited	Audited	Audited
1) Income from operations					
Revenue from Operations	0.00	0.00	0.00	0.00	0.00
Other operating Income	0.00	0.00	0.00	0.00	0.00
Total Income from Operations (Net)	0.00	0.00	0.00	0.00	0.00
2) Expenses					
a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
c) Changes in Inventory of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00
d) Excise Duty	0.00	0.00	0.00	0.00	0.00
d) Employee benefit expenses	-0.10	0.97	-2.96	2.55	0.00
f) Finance cost	0.00	0.00	0.00	0.00	0.00
e) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00
f) Other expenses	1.49	63.60	5.40	66.98	16.89
Total expenses	1.38	64.57	2.44	69.52	16.89
3) Profit(loss) for the period before other income, finance costs and exceptional items	-1.38	-64.57	-2.44	-69.52	-16.89
4) Other Income	0.00	0.00	0.00	0.00	0.00
5) Profit(loss) from ordinary activities before finance costs and exceptional items	-1.38	-64.57	-2.44	-69.52	-16.89
6) Finance costs	0.00	0.00	0.00	0.00	0.00
7) Profit(loss) from ordinary activities after finance costs but before exceptional items	-1.38	-64.57	-2.44	-69.52	-16.89
8) Exceptional items	0.00	0.00	0.00	0.00	0.00
9) Profit(loss) for the period before Tax	-1.38	-64.57	-2.44	-69.52	-16.89
10) Tax expenses	0.00	0.00	0.00	0.00	0.00
11) Net Profit / (Loss) for the period after tax)	-1.38	-64.57	-2.44	-69.52	-16.89
12) Extraordinary items	0.00	0.00	0.00	0.00	0.00
13) Net Profit/(Loss) for the period	-1.38	-64.57	-2.44	-69.52	-16.89
14) Paid Equity Share Capital	344.35	344.35	344.35	344.35	344.35
15) Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	0.00	0.00	0.00	-240.25	-170.72
16) Earnings Per Share (before / after extraordinary items) (Rs.10/- each)					
Basic	-0.04	-1.88	-0.07	-2.02	-0.49
Diluted	-0.04	-1.88	-0.07	-2.02	-0.49

Note: The above is an extract of the detailed Audited Financial Results for quarter ended on 31st March, 2021 filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the said unaudited Financial Results are available on the Stock Exchange websites viz [www.bseindia.com](http://www.bseindia.com) and company's website [www.komeon.in](http://www.komeon.in)

The above results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 24th May, 2021. The statutory Auditors have carried out an audit of the above results.

Previous year / quarter figures have been regrouped / recasted where ever necessary. Q4 figure are balancing figures between Annual Figures and Previously reported results.

For and On Behalf of the Board of Directors of  
Tirupati Tyres Limited

Nikita Hardik Parekh  
Director  
DIN : 06800141

Place: Mumbai  
Dated: 24.05.2021

# TIRUPATI TYRES LIMITED

Regd.off.: Office No. 207/F, Shivai Ind. Estate, Bldg No. 89, Andheri Kurla Road, Sakinaka, Andheri East Mumbai-400072

**CIN- L25111MH1988PLC285197**

(Rs in Lakhs)

Statement of Assets and Liabilities as on 31st March, 2021

Particulars	As on 31.03.2021	As on 31.03.2020
	Audited	Audited
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
a Property, Plant and Equipment	-	-
b Capital work-in-progress	-	-
c Investment Property	-	-
d Goodwill	-	-
e Other Intangible assets	-	-
f Intangible assets under development	-	-
g Biological Assets other than bearer plants	-	-
h Financial Assets	-	-
i Investments	-	-
ii Trade receivables	-	-
iii Loans	-	-
iv Others (to be specified)	-	-
i Deferred tax assets (net)	-	-
j Other non-current assets	-	-
<b>2 Current assets</b>		
a Inventories	-	-
b Financial Assets		
i Investments	-	58.00
ii Trade receivables	112.07	115.27
iii Cash and cash equivalents	5.50	3.41
iv Bank balances other than (iii) above	-	-
v Loans	-	-
vi Others	-	-
c Current Tax Assets (Net)	-	0.62
d Other current assets	-	-
<b>Total Assets</b>	<b>117.57</b>	<b>177.30</b>
<b>EQUITY AND LIABILITIES</b>		
<b>A Equity</b>		
1 Equity Share capital	344.35	344.35
2 Other Equity	-240.25	-170.72
<b>B Liabilities</b>		
<b>1 Non-current liabilities</b>		
a Financial Liabilities		
i Borrowings	10.80	-
ii Trade payables	-	-
iii Other financial liabilities	-	-
b Provisions	-	-
c Deferred tax liabilities (Net)	-	-
d Other non-current liabilities	-	-
<b>2 Current liabilities</b>		
a Financial Liabilities		
i Borrowings	-	-
ii Trade payables	-	-
iii Other financial liabilities	-	-
b Other current liabilities	2.67	3.67
c Provisions	-	-
d Current Tax Liabilities (Net)	-	-
<b>Total EQUITY AND LIABILITIES</b>	<b>117.57</b>	<b>177.30</b>

For and On Behalf of the Board of Directors of  
Tirupati Tyres Limited

N. H. Parekh  
Nikita Hardik Parekh  
Director  
DIN : 06800141



Place: Mumbai  
Date: 24.05.2021



**TIRUPATI TYRES LIMITED**

**CIN- L25111MH1988PLC285197**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021**

PARTICULARS	YEAR ENDED MARCH 31, 2021	YEAR ENDED MARCH 31, 2020
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	-69.52	-16.89
Adjustments :		
Depreciation & amortisation expenses	-	
Income declaration scheme 2016 (Net off Tax)		
Actuarial Valuation of Gratuity		
Loss on Sale of Fixed Asset	-	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-69.52	-16.89
Adjustment for :-		
(Increase)/ decrease Loans & Advances		
(Increase)/ decrease Inventory	-	
(Increase)/ decrease Trade receivables	3.20	7.14
(Increase)/ decrease Other Financial Assets		21.35
(Increase)/ decrease Other current assets	0.62	-0.62
Increase/ (decrease) Trade payable		-
Increase/ (decrease) Other current liabilities	-1.00	-0.37
Total	2.82	27.49
NET CASH FLOW FROM OPERATING ACTIVITIES	-66.70	10.60
Less : Taxes paid		
NET CASH FLOW FROM OPERATING ACTIVITIES	-66.70	10.60
<b>B) CASH FLOW FROM INVESTMENT ACTIVITIES:-</b>		
Purchase of fixed assets (net of sales)	-	-
Movement in Long Term Investments	58.00	-
Insurance Claim Received	-	-
Loan Realised		-
Interest Received	-	-
Interest on bonds, government securities and others	-	-
Proceeds from sale of fixed assets		-
Dividend	-	-
Profit on sale of Assets (Net)	-	-
Premium paid on Buy Back of Shares	-	-
Profit on sale of Investment		
NET CASH USED IN INVESTING ACTIVITIES	58.00	-
<b>C) CASH FLOW FROM FINANCE ACTIVITIES</b>		
Increase/ (decrease) short/long term borrowings	10.80	-9.48
NET CASH FLOW FROM FINANCE ACTIVITIES	10.80	-9.48
NET (DECREASE)INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	2.10	1.13
Opening Balance of Cash & cash equivalents	3.41	2.29
Closing Balance of Cash & cash equivalents	5.50	3.41
<b>Cash &amp; Cash Equivalent Comprise</b>		
Cash & Bank balances as per balance sheet	5.50	3.41
Less : Bank overdraft shown in other current liabilities		-
Cash & cash equivalent at the end of the year	5.50	3.41

\*Cash and cash equivalents is net of outstanding bank overdrafts In the balance sheet, bank overdrafts are shown in current liabilities.

\* The previous year figures have been regrouped/restated where ever necessary to confirm to this year's classification

For & behalf of TIRUPATI TYRES LIMITED

Tirupati Tyres Limited

Nikita Hardik Parekh

Director

DIN : 06800141



Place: Mumbai

Date: 24-05-2021



# P M P K & CO.

*Chartered Accountants*

MUMBAI OFFICE - FA 23, Lakecity Mall, Kapurbavdi Junction, Ghodbunder Road, Thane (West),  
Mumbai - 400 607. Ph. 022-49246433 / 91 9769330633 Email : camanikantv@gmail.com

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO,  
THE BOARD OF DIRECTORS,  
TIRUPATI TYRES LIMITED**

**We have audited the quarterly financial results of TIRUPATI TYRES LIMITED for the Quarter Ended 31<sup>st</sup> March, 2021 and the year to date results for the period 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.**

**Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.**

**We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.**

Page 1 of 2

**Delhi Office :**

S-191-C, f.f.School Block, Manak Plaza, Shakarpur, Delhi - 1100092.  
Tel. 91-11-22483114 / 9810962081, Email : Capraveshtsharma@gmail.com

**MUMBAI | DELHI**



# P M P K & CO.

*Chartered Accountants*

MUMBAI OFFICE - FA 23, Lakecity Mall, Kapurbavdi Junction, Ghodbunder Road, Thane (West),  
Mumbai - 400 607. Ph. 022-49246433 / 91 9769330633 Email : camanikantv@gmail.com

**In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:**

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and**
- ii. Give a true and fair view of the net loss and other financial information for the quarter ended 31<sup>st</sup> March,2021 as well as the year to date results for the period from 1<sup>st</sup> April,2020 to 31<sup>st</sup> March,2021**

**For P M P K & Co.**

**Chartered Accountants**

**ICAI FRN. 019681N**

MANI KANT VASHISTHA  
Digitally signed by  
MANI KANT  
VASHISTHA  
Date: 2021.05.24  
11:40:57 +05'30'

**Manikant Vashistha**

**Partner**

**Membership No. 075198**

**Place: Thane**

**Date: 24-05-2021**

**UDIN: 21075198AAAACY1114**

**Delhi Office :**

S-191-C, f.f.School Block, Manak Plaza, Shakarpur, Delhi - 1100092.  
Tel. 91-11-22483114 / 9810962081, Email : Capraveshsharma@gmail.com

**M U M B A I | D E L H I**



## TIRUPATI TYRES LIMITED

CIN: L25111MH1988PLC285197

Address: B1/D, Utakarsh Co-op Society, M.A. Road, Andheri West, Mumbai – 400058

Mail id: [tirupatityres1988@gmail.com](mailto:tirupatityres1988@gmail.com), Website: [www.tirupatityresltd.in](http://www.tirupatityresltd.in), Phone No.: 022-26204220

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Date: 24.05.2021

To,  
The Manager,  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai: 400001.

**BSE Scrip Code: 531196**

**Sub: Declaration of Unmodified Opinion in the Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016**

Dear Sir/ Madam,

In Compliance with Regulation 33(3)(d) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016 vide circular no. CIR/CFD/ CMD/56/2016 dated May 27, 2016, we hereby declare that Audit Reports issued by M/s. PMPK & Associates, Chartered Accountants, Statutory Auditors of the Company, on the Annual Audited Financial Results for the year ending March 31, 2021 contains unmodified opinion.

Thanking you.

Yours faithfully  
For **Tirupati Tyres Ltd**

  
**Nikita Parekh**  
**Managing Director**  
**DIN: 06800141**